

thereof, shall hereafter be deemed to refer to parity prices as determined in accordance with the provisions of section 301 (a) (1) of the Agricultural Adjustment Act of 1938, as amended by this Act.

*Ante*, p. 1250.

#### EFFECTIVE DATE

SEC. 303. Titles II and III of this Act shall take effect on January 1, 1950.

*Ante*, pp. 1250, 1257.

Approved July 3, 1948.

#### [CHAPTER 828]

##### AN ACT

To provide for extension of the terms of office of the present members of the Atomic Energy Commission.

July 3, 1948  
[H. R. 6402]  
[Public Law 898]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That section 2 (a) (2) of the Atomic Energy Act of 1946 is amended to read as follows:

"(2) Members of the Commission shall be appointed by the President, by and with the advice and consent of the Senate. In submitting any nomination to the Senate, the President shall set forth the experience and the qualifications of the nominee. The term of office of each member of the Commission taking office prior to June 30, 1950, shall expire at midnight on June 30, 1950. The term of office of each member of the Commission taking office after June 30, 1950, shall be five years, except that (A) the terms of office of the members first taking office after June 30, 1950, shall expire, as designated by the President at the time of the appointment, one at the end of one year, one at the end of two years, one at the end of three years, one at the end of four years, and one at the end of five years, after June 30, 1950; and (B) any member appointed to fill a vacancy, occurring prior to the expiration of the term for which his predecessor was appointed, shall be appointed for the remainder of such term. Any member of the Commission may be removed by the President for inefficiency, neglect of duty, or malfeasance in office. Each member, except the Chairman, shall receive compensation at the rate of \$15,000 per annum; and the Chairman shall receive compensation at the rate of \$17,500 per annum. No member of the Commission shall engage in any other business, vocation, or employment than that of serving as a member of the Commission."

Atomic Energy Act  
of 1946, amendment.  
60 Stat. 756.  
42 U. S. C. § 1802 (a)  
(2); Supp. I, § 1802  
note.  
Atomic Energy  
Commission.

Approved July 3, 1948.

#### [CHAPTER 829]

##### AN ACT

To permit refund or credit to brewers of taxes paid on beer lost in bottling operations.

July 3, 1948  
[H. R. 6808]  
[Public Law 899]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That clauses (1), (2), (3), (4), and (5) of section 3154 (a) of the Internal Revenue Code are hereby redesignated (A), (B), (C), (D), and (E), and section 3154 (a) of such code is further amended by striking out "(a) ALLOWANCE.—" and inserting in lieu thereof the following:

"(a) ALLOWANCE.—

"(1) UNSALABLE PRODUCTS—"

SEC. 2. Section 3154 (a) of such code is further amended by adding at the end thereof the following:

Internal Revenue  
Code, amendments.  
53 Stat. 368.  
26 U. S. C. § 3154 (a)  
(1), (2), (3), (4), (5).

53 Stat. 368.  
26 U. S. C. § 3154 (a).

"(2) LOSS.—The Commissioner shall make refund, or in lieu thereof, if he so elects, allow credit to a brewer in the amount of tax paid by such brewer on any beer, lager beer, ale, porter, or other

similar fermented malt liquor manufactured by such brewer which was lost in his bottling house through breakage or leakage or in the process of filling, capping, pasteurizing, or labeling, upon the filing of a claim therefor by the brewer and proof by him to the satisfaction of the Commissioner that such beer, lager beer, ale, porter, or other similar fermented malt liquor was fully tax-paid and that no refund or credit was made or allowed therefor under paragraph (1) to this subsection. Refund or credit under this paragraph for such loss during any calendar month shall not exceed an amount equal to  $2\frac{1}{2}$  per centum of the tax paid by him on all beer, lager beer, ale, porter, or other similar fermented malt liquor removed by him during such calendar month from his brewery to his bottling house."

53 Stat. 368.

26 U. S. C. § 3154(b).

SEC. 3. Section 3154 (b) of such code is amended to read as follows:

"(b) **TIME FOR FILING CLAIM.**—No claim under the provisions of subsection (a) shall be allowed unless filed within ninety days after the close of the month within which such destruction or return to the brewery for use as brewing material, or loss, occurred."

Anle, p. 1259.

SEC. 4. The amendment made by section 2 shall be applicable only with respect to beer, lager beer, ale, porter, or other similar fermented malt liquor which is lost after the first day of the month in which falls the date of the enactment of this Act.

55 Stat. 713.

26 U. S. C. § 3404(d).

SEC. 5. That section 3404 (d) of the Internal Revenue Code (relating to manufacturers' excise taxes on musical instruments) is hereby amended to read as follows:

"(d) Musical instruments, but the tax imposed by this section shall not apply to musical instruments sold for the use of any religious or nonprofit educational institution for exclusively religious or educational purposes. The right to exemption under this subsection shall be evidenced in such manner as the Commissioner, with the approval of the Secretary, may prescribe by regulations."

53 Stat. 417.

26 U. S. C. § 3443 (a)  
(3) (A) (i).

SEC. 6. Section 3443 (a) (3) (A) (i) of the Internal Revenue Code (relating to credits and refunds) is hereby amended to read as follows:

"(i) resold for the exclusive use of any State, Territory of the United States, or any political subdivision of the foregoing, or of the District of Columbia, or, in the case of musical instruments embraced in section 3404 (d), resold for the use of any religious or nonprofit educational institution for exclusively religious or educational purposes;"

Anle, p. 1259.

SEC. 7. The amendments made by sections 1 and 2 of this Act shall be applicable with respect to sales made after the date of enactment of this Act.

Approved July 3, 1948.

## [CHAPTER 830]

## AN ACT

July 3, 1948

[H. R. 6916]

[Public Law 900]

To provide for permanent postal rates and to provide pay increases for Government employees.

Postal Rate Revision and Federal Employees Salary Act of 1948.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That this Act shall be cited as the "Postal Rate Revision and Federal Employees Salary Act of 1948".

# TITLE I—ADDITIONAL COMPENSATION FOR POSTMASTERS AND EMPLOYEES IN THE FIELD SERVICE OF THE POST OFFICE DEPARTMENT

SEC. 101. All postmasters, officers, and employees in the postal service whose rates of compensation are prescribed by the Act entitled "An